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TO:	Mail Stop: AMENDMENT Examiner: COLEMAN, William D. Commissioner for Patents PO Box 1450 Alexandria, VA 22313-1450	FROM: Douglas P. Mueller
		OUR REF: 10921.0361USWO
		TELEPHONE: (612) 455.3800

Total pages, including cover letter: 8

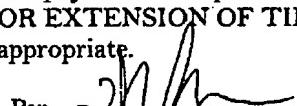
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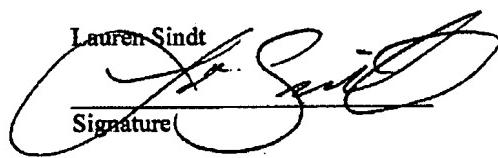
Title of Document: **AMENDMENT AND RESPONSE**

Applicant: TSUKADA
 Serial No.: 10/553044
 App. Filed: October 13, 2005
 Group Art No.: 2823

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By: 
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S/N 10/553044

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:	TSUKADA	Examiner:	COLEMAN, WILLIAM D.
Serial No.:	10/553044	Group Art Unit:	2823
Filed:	October 13, 2005	Docket No.:	10921.0361USWO
Title:	CHIP RESISTOR AND METHOD FOR MANUFACTURING SAME		

CERTIFICATE UNDER 37 CFR 1.6(d):
I hereby certify that this paper is being transmitted by facsimile to the U.S. Patent and Trademark Office on July 16, 2007.

By: _____
Name: Lauren Sindt

AMENDMENT AND RESPONSE

Mail Stop: AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Dear Sir:

In response to the Office Action of April 16, 2007, please amend the above-referenced application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims that begins on page 3 of this paper.

Remarks begin on page 6 of this paper.